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9  
10 **UNITED STATES BANKRUPTCY COURT**  
11 **NORTHERN DISTRICT OF CALIFORNIA, SAN FRANCISCO DIVISION**

12 In re  
13 INTERNATIONAL LONGSHORE AND  
14 WAREHOUSE UNION,  
15 Debtor.

Case No. 23-30662 HLB

Chapter 11 Proceeding

**ICTSI OREGON, INC.'S MOTION FOR  
ENTRY OF AN ORDER COMPELLING  
PRODUCTION OF DOCUMENTS**

Requested Hearing

Date: [to be set]  
Time: [to be set]  
Judge: Hon. Hannah L. Blumenstiel  
Place: Zoom.Gov

Requested Objection Deadline

[to be set]

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## I. RELIEF REQUESTED

ICTSI Oregon, Inc. ("ICTSI"), as creditor and party in interest in the above-captioned subchapter V chapter 11 case of debtor and debtor in possession International Longshore and Warehouse Union (the "Debtor" or "ILWU") hereby moves the Court (this "Motion") for the entry of an order:

- (a) compelling the Debtor to produce non-privileged financial documents responsive to ICTSI's request for production ("RFP") No. 67, including the Debtor's QuickBooks accounting records, general ledger, and bank reconciliations, *in native format*;
- (b) compelling the Debtor to produce a privilege log (something the Debtor has agreed to do, but has yet to do); and
- (c) granting such other and further relief as is appropriate and just under the circumstances.

This Motion is based on the accompanying memorandum of points and authorities, the declarations of Amanda T. Gamblin (the "Gamblin Declaration") and Paul Navid (the "Navid Declaration") filed contemporaneously herewith, Exhibits 1-17 to the Gamblin Declaration, all pleadings, papers, and records on file with the Court, such other evidence, both oral and documentary, as may be presented to the Court at or before the time of the hearing, and all other matters of which the Court may properly take judicial notice.

As required by Fed. R. Civ. P. 37(a)(1), the undersigned certifies that ICTSI's counsel has in good faith participated in multiple good faith conferrals with Debtor's counsel attempting to reach a consensual resolution of the issues raised in this Motion without the need to seek the Court's intervention. These attempts have been largely successful, such that the lone substantive dispute revolves around the narrow question of the extent of financial information to be provided and whether to provide it in native format so as to make it readily navigable for ICTSI.

## II. JURISDICTION AND VENUE

The Court has subject matter jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b). The statutory and legal predicates for the relief requested

1 herein are Rules 9014 and 7037 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy  
2 Rules”), Rules 1001-2(a) and 9014-1 of the Local Bankruptcy Rules for the Northern District of  
3 California (the “Local Rules”), and Rule 37-2 of the Civil Local Rules for the Northern District of  
4 California (“Civ. L.R.”).

### 5 **III. PRELIMINARY STATEMENT**

6 The deadline for the Debtor to respond to ICTSI’s written discovery requests passed on  
7 December 22, 2023. Over the course of the past two months, the parties have worked diligently and  
8 in good faith to address a variety of discovery-related issues. Fortunately, the parties have been able  
9 to resolve nearly all such issues consensually and without the need to seek the Court’s intervention.  
10 However, despite extensive conferrals between the parties and good faith efforts to reach a  
11 resolution, the Debtor has failed to adequately respond to ICTSI’s request that the Debtor produce  
12 detailed documentation of its finances and recent transaction history, including in native format.  
13 These documents are highly relevant to Plan confirmation and understanding the complex financial  
14 relationship between the Debtor and its divisions, locals and other related parties. Absent this  
15 production, ICTSI will be hamstrung in its ability to fully analyze whether the Debtor has complied  
16 with all the provisions of Sections 1129 and 1191 of the Bankruptcy Code in proposing its Plan.  
17 The Debtor’s refusal to produce these documents, without any assertion of privilege or other  
18 adequate justification, has forced ICTSI’s hand in bringing this Motion.

19 While the Debtor has produced some audited financial statements, certain LM-2 filings,<sup>1</sup> and  
20 various email communications relating to such documents, the Debtor has failed to produce any of  
21 its detailed accounting data, general transaction ledgers, or bank reconciliations, all of which are  
22 contained in the Debtor’s accounting system, i.e., QuickBooks, and all of which would typically and  
23 routinely be produced in a chapter 11 proceeding such as this one. The Debtor does not dispute that  
24 it uses QuickBooks for its general accounting, that the Debtor’s QuickBooks records contain  
25 precisely the kind of detailed financial and transaction history documentation that ICTSI has  
26 reasonably requested, or that production of its QuickBooks data would not be unduly burdensome.

27 \_\_\_\_\_  
28 <sup>1</sup> The Debtor is required to file LM-2 forms annually with the Department of Labor. The Debtor’s LM-2 forms are  
publicly available and can be accessed at: <https://www.dol.gov/agencies/olms/public-disclosure-room>.

1 Nor has the Debtor specifically asserted any privilege over such documents. Nevertheless, the  
2 Debtor has affirmatively represented to ICTSI that it will not produce any of its QuickBooks records  
3 or other similar financial information.

4 Financial documents are critical to understanding whether the Debtor's Plan accounts for all  
5 assets (including claims) that are available to the Debtor's estate for distribution to creditors. In  
6 addition, detailed financial information and transaction history, beyond that which the Debtor has  
7 already produced, is essential to understanding the nature and extent of the entanglements between  
8 the Debtor, CLD, PLMA and a myriad of other divisions and locals. After an exhaustive conferral  
9 described in detail in the Gamblin Declaration, Debtor refuses to produce, and ICTSI requests that  
10 the Court order Debtor to produce non-privileged financial documents responsive to ICTSI's RFP  
11 No. 67, including the Debtor's QuickBooks accounting records, general ledger, and bank  
12 reconciliations, in native format.

13 Separately, while Debtor has indicated that it will produce a privilege log, it has yet to do so  
14 as of the date of this filing and has yet to commit to a deadline to do so. In light of the tight timing  
15 of the plan confirmation schedule, ICTSI moves out of an abundance of caution to compel  
16 production of Debtor's privilege log, but assumes that Debtor will make such production long before  
17 any hearing on this Motion, thus likely mooted this aspect of the Motion.

#### 18 **IV. BACKGROUND**

##### 19 **A. Procedural History.**

20 On September 30, 2023 (the "Petition Date"), the Debtor filed a voluntary petition for relief  
21 under chapter 11 of the Bankruptcy Code. The Debtor is operating its business and managing its  
22 properties as a debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.  
23 In its petition, the Debtor identifies itself as a small business debtor under section 1182(1) of the  
24 Bankruptcy Code, and the Debtor has elected to proceed under subchapter V of chapter 11 of the  
25 Bankruptcy Code. On October 2, 2023, the United States Trustee filed its *Notice of Appointment of*  
26 *Subchapter V Trustee* [Docket No. 17] appointing Mark Sharf as the Subchapter V Trustee in this  
27 case pursuant to section 1183(a) of the Bankruptcy Code.

28 On November 2, 2023, the Debtor filed its first amended *Plan of Reorganization for*

1 *Small Business Under Chapter 11* [Docket No. 60] (the “Plan”). On December 6, 2023, the Court  
2 entered an *Amended Order Setting Schedule in Connection with Plan Confirmation Process and*  
3 *Related Deadlines* [Docket No. 116] (the “Amended Scheduling Order”). The Amended  
4 Scheduling Order established various deadlines in connection with confirmation of the Plan,  
5 including setting (a) December 1, 2023 as the last day for any party to serve discovery requests (the  
6 “Discovery Request Deadline”), and (b) December 22, 2023 as the fact discovery deadline (other  
7 than for depositions) (the “Fact Discovery Deadline”).

8 On December 21, 2023, the Bankruptcy Court entered an *Order Approving Stipulation to*  
9 *Continue Deposition Deadline and Other Dates in Connection with Plan Confirmation Process*  
10 [Docket No. 134] (the “Continuance Order”). The Continuance Order established February 9, 2023  
11 as the deadline to complete depositions (the “Deposition Deadline”).

12 ICTSI timely served four sets of RFPs and three sets of interrogatories on the Debtor prior  
13 to the Discovery Request Deadline. The RFPs were served on the following dates, respectively: (a)  
14 October 19, 2023; (b) November 8, 2023; (c) November 22, 2023; and (d) December 1, 2023. The  
15 interrogatories were served on the following dates, respectively: (a) October 19, 2023; (b) November  
16 8, 2023; and (c) November 22, 2023.

17 The Debtor served responses and objections to each set of ICTSI’s RFPs and interrogatories.  
18 The Debtor served its responses and objections to: (a) ICTSI’s first sets of RFPs and interrogatories  
19 on November 1, 2023; (b) ICTSI’s second sets of RFPs and interrogatories on November 22, 2023;  
20 (c) ICTSI’s third set of RFPs on December 6, 2023; and (d) ICTSI’s fourth set of RFPs and third set  
21 of interrogatories on December 15, 2023.

22 **B. The Debtor’s Response to RFP No. 67.**

23 Over the course of the last sixty days, the parties have met and conferred numerous times,  
24 both formally and informally over the Debtor’s responses to ICTSI’s discovery requests.

25 Pursuant to Civ. L.R. 37-2, as incorporated by Local Rule 1001-2(a), RFP No. 67 and the  
26 Debtor’s response thereto are set forth in full below:

|    |                    |  |
|----|--------------------|--|
| 27 | <b>RFP No. 67:</b> | Documents and communications related to any of the ILWU’s        |
| 28 |                    | audited or unaudited profit and loss statements, balance sheets, |
|    |                    | detailed cash flow reports, detailed budgets, detailed general   |



1 ledgers, and similar financial documents, periodic trial balances,  
2 bank statements, general transaction ledgers, and periodic cash  
reconciliations.

3 **Debtor's**  
4 **Response:**<sup>2</sup>

5 The Debtor objects to this Request to the extent that it seeks  
6 information covered by the attorney-client privilege, attorney  
7 work-product doctrine, or any other applicable privilege or  
8 exemption. The Debtor further objects to this Request as  
9 duplicative of Request for Production No. 7 contained in  
ICTSI's First Set of Requests for Production (the "First Set of  
RFPs"). Subject to and without waiving the foregoing objections  
and the General Objections, non-privileged responsive  
documents from the Relevant Period will be produced in  
response to Request for Production No. 67 to the extent that they  
have not been previously produced in response to discovery  
served in this Contested Matter.

10 To date, the Debtor has only produced certain quarterly audited financial statements, certain  
11 LM-2 forms that the Debtor is required to publicly file annually with the Department of Labor, and  
12 various email communications related to the preparation of the same. The documents that the  
13 Debtor has produced provide only an incomplete window into the Debtor's financial activities and  
14 operations. Moreover, as ICTSI's counsel has communicated to Debtor's counsel, the produced  
15 documents alone are wholly insufficient for purposes of analyzing whether the Debtor's Plan can  
16 and should be confirmed.

17 On December 27, 2023, ILWU and ICTSI conferred for nearly an hour by video conference  
18 with respect to various then outstanding discovery issues, including the Debtor's response to RFP  
19 No. 67. As agreed during the parties' conferral, ICTSI's counsel sent a letter to Debtor's counsel  
20 summarizing ICTSI's requests that were discussed during the conferral.<sup>3</sup> Gamblin Dec., Exhibit 13.  
21 On December 28, Debtor's counsel responded to the email from ICTSI's counsel and attached a  
22 letter addressed to ICTSI's counsel in which it purported to respond to ICTSI's concerns. *Id.* at  
23 Exhibits 14, 15. In its letter, Debtor's counsel refused to provide any further financial records,  
24

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25 <sup>2</sup> RFP No. 7, referred to in Debtor's Response to RFP No. 67, is reproduced below for reference:

26 All financial statements or information of the ILWU, including any division or part of the ILWU that keeps  
27 such statements or information separately, dated from January 1, 2012, to the present, including detailed profit  
and loss statements, balance sheets, detailed cash flow reports, detailed budgets, detailed general ledgers, and  
similar financial documents.

28 <sup>3</sup> ICTSI has consistently endeavored to confer in good faith throughout the discovery process, as detailed more fully  
in the Gamblin Declaration.

1 including QuickBooks. The email exchange regarding RFP No. 67 is as follows:

2 **ICTSI's Request:**

You will discuss with your client whether it will produce the QuickBooks data, or at least its general ledger. As we discussed, we do not have access to ILWU's auditor as he has refused to accept service or appear for a deposition. But even if he were available, creditors are entitled to evaluate ILWU's schedules and projections, which of course are predicated on past books. QuickBooks data would include accounts payable and accounts receivable with other related entities, detail regarding financial transactions with other related entities, and bank reconciliations in a native format. Without it, we cannot perform an evaluation of Debtor's audited financial statements, the financial relationships between the parties, or its projections.

8 **Debtor's Response:**

The Debtor will not produce QuickBooks data. We have produced quarterly audited financials, annual LM-2's, and the emails between the Debtor and its auditors concerning the quarterly audit. In addition, we have reached out to counsel for the auditor and are attempting to reach agreement with the auditor to sit for a deposition by Zoom.<sup>4</sup>

12 As ICTSI's counsel has raised with Debtor's counsel during its various formal and informal  
13 conferrals, including above, the Debtor's production thus far in response to RFP No. 67 has been  
14 insufficient. After ICTSI's exhaustive good faith conferral beginning on November 3, 2023 and  
15 continuing through December 28, 2023, the Debtor has failed to adequately respond to RFP No. 67  
16 requesting financial information or produce a privilege log. While mediation has been scheduled  
17 for January 5 and 8 and the parties are hopeful they will make progress toward settlement, to the  
18 extent mediation efforts are unsuccessful, 11 depositions have been scheduled beginning on January  
19 16. Specifically, the Debtor's financial witnesses, Rebecca Contreras and Edwin Ferris, are the first  
20 two witnesses scheduled. ICTSI will be prejudiced if the Debtor fails to produce responsive  
21 documents prior to the commencement of the depositions and the deadline for ICTSI to file its  
22 objection to Plan confirmation. Thus, ICTSI is left with no choice but to file this Motion.

23 **V. ARGUMENT**

24 **A. Legal Standard.**

25 "The Federal Rules of Civil Procedure creates a 'broad right of discovery' because 'wide  
26 access to relevant facts serves the integrity and fairness of the judicial process by promoting the

27 \_\_\_\_\_  
28 <sup>4</sup> ICTSI has been unsuccessful in its attempts to serve subpoenas on the Debtor's auditor, Haile Girma & Co., to appear at a deposition and produce documents.

1 search for the truth.” *Epstein v. MCA, Inc.*, 54 F.3d 1422, 1423 (9th Cir. 1995) (quoting *Shoen v.*  
2 *Shoen*, 5 F.3d 1289, 1292 (9th Cir. 1993)). While the right to obtain discovery is not unlimited,  
3 litigants “may obtain discovery regarding any matter, not privileged, that is relevant to the claim or  
4 defense of any party.” Fed. R. Civ. P. 26(b)(1). Relevant information for purposes of discovery is  
5 information “reasonably calculated to lead to the discovery of admissible evidence.” *Survivor*  
6 *Media, Inc. v. Survivor Productions*, 406 F.3d 625, 635 (9th Cir. 2005) (citing *Brown Bag Software*  
7 *v. Symantec Corp.*, 960 F.2d 1465, 1470 (9th Cir. 1992) (citation omitted)). “[T]he question of  
8 relevancy should be construed liberally and with common sense and discovery should be allowed  
9 unless the information sought has no conceivable bearing on the case.” *Soto v. City of Concord*,  
10 162 F.R.D. 603, 610 (N.D. Cal. 1995) (internal quotations omitted). Trial courts have broad  
11 discretion in determining relevancy for discovery purposes. *See Hallett v. Morgan*, 296 F.3d 732,  
12 751 (9th Cir. 2002).

13 Pursuant to Fed. R. Civ. P. 37, made applicable to this contested matter by Bankruptcy Rule  
14 7037, the court may enter an order “compelling an answer, designation, production, or inspection”  
15 where a party “fails to produce documents or fails to respond that inspection will be permitted—or  
16 fails to permit inspection—as requested under Rule 34.” Fed. R. Civ. P. 37(a); Fed. R. Bankr. P.  
17 7034, 7037, 9014 (applying Fed. R. Civ. P. 34 and 37 to contested proceedings). For purposes of  
18 such a motion, “an evasive or incomplete disclosure, answer, or response must be treated as a failure  
19 to disclose, answer, or respond.” Fed. R. Civ. P. 37(a)(4); Fed. R. Bankr. P. 7037, 9014.

20 **B. The Court Should Compel the Debtor to Produce the Requested Documents Because**  
21 **They Are Relevant to Plan Confirmation and Producing Them Would Not Unduly**  
22 **Burden the Debtor.**

23 ICTSI’s discovery requests relating financial information of the Debtor and its divisions,  
24 locals and other related parties, go to the heart of plan confirmation, including the critical question  
25 of whether the Plan meets the “best interests” of creditors test under section 1129(a)(7)(A) and  
26 whether the Plan has been proposed in “good faith.” 11 U.S.C. § 1129. ICTSI is the Debtor’s largest  
27 unsecured creditor and tellingly, the only impaired creditor under the Plan. Accordingly, central to  
28 the confirmation hearing will be a determination regarding whether the Plan provides for  
distributions to ICTSI in an amount not less than what ICTSI would receive in a hypothetical chapter

1 7 liquidation. And the answer to that question turns on whether the Debtor has adequately disclosed  
2 what estate assets are available to satisfy ICTSI's claim.

3 To date, Debtor has produced its quarterly audited financial statements, annual LM-2 filings  
4 with the Department of Labor, certain bank statements, and various communications related to the  
5 same. However, many of these documents are in PDF format and cannot be imported into a  
6 spreadsheet for examination. ICTSI requested that the Debtor export accounting data from its  
7 QuickBooks system, which houses all critical financial records, including financial statements,  
8 transactions between ILWU and its related entities, general ledgers, and trial balances. *See* Navid  
9 Decl., at ¶ 3. Direct access to the Debtor's QuickBooks records is imperative for thoroughly  
10 reviewing, and scrutinizing, and ensuring the accuracy and reliability of the Debtor's financial  
11 reporting. *See id.* The production of the QuickBooks data and other requested financial information  
12 will clarify ILWU's valuation, support or not support the Debtor's liquidation analysis, assess if  
13 Debtor funds have been commingled with other entities, determine if assets have been improperly  
14 transferred out of the estate, whether claims exist against the related entities, and verify if the Debtor  
15 operates as an independent entity with financial autonomy. *See id.*

16 This data can be easily exported and would demonstrate whether Debtor tracks debts it owes  
17 to affiliated entities as accounts payable or money owed to it from said entities as accounts  
18 receivable. It would show bank reconciliations, which have detailed transaction information and  
19 include a general ledger that would show the specific financial transactions between and among the  
20 related entities and divisions. In addition, Debtor's projections and liquidation analysis must be  
21 assessed for reasonableness. For example, Debtor projects a significant decline in FY 2023 revenue.  
22 Debtor has not produced financial records that support this sudden decline. ICTSI's retained  
23 financial expert, Province, LLC, cannot adequately analyze the Debtor's financial projections or  
24 other financial evidence offered in support of its Plan without reviewing the requested documents.

25 Without the Debtor's detailed financial information, in native format, ICTSI has no way of  
26 adequately assessing Debtor's representations regarding its Plan. While Debtor claims it will  
27 produce responsive documents, it has either not done so, or it has not done so in a useable native  
28 format. ICTSI's instructions specifically requested all data in native format, *an instruction to which*

1 *ILWU did not object.* Gamblin Dec., Exhibit 3. Therefore, ICTSI cannot adequately determine its  
2 position with respect to the Plan without first reviewing the Debtor’s detailed financial information  
3 and examining the financial interrelatedness of the various ILWU divisions and entities and to verify  
4 the debtor’s financial statements and projections.

5 Here, only the Debtor’s QuickBooks accounting records, general transaction ledgers, and  
6 bank reconciliations will show whether and to what extent the Debtor has transferred union assets  
7 to other entities, and to what extent other affiliated or related entities have supported or are obligated  
8 to the Debtor. Moreover, ICTSI cannot adequately prepare for upcoming depositions of the  
9 Debtor’s officers and employees, including its Secretary-Treasurer, bookkeeper, and accountants,  
10 without reviewing this detailed financial information.<sup>5</sup>

11 Thus, because the requested documents are relevant to whether the Debtor’s plan should be  
12 confirmed, or is even confirmable in the first instance, the requested documents are relevant to Plan  
13 confirmation and the Court should compel the Debtor to produce them.

14 **C. The Debtor Has Failed to Timely Produce a Privilege Log.**

15 The Ninth Circuit has held that “boilerplate objections or blanket refusals’ are not sufficient  
16 to assert a privilege.” *Wormuth v. Lammersville Union School District*, 2017 WL 2505195, at \*3  
17 (E.D. Cal. June 9, 2017) (citing *Burlington Northern & Santa Fe Ry. Co. v. U.S. Dist. Court for*  
18 *Dist. of Mont.*, 408 F.3d 1142, 1149 (9th Cir. 2005)).

19 Further, in *Burlington Northern*, the Ninth Circuit considered whether the defendant waived  
20 its privilege objections by omitting a privilege log from its discovery responses. *Id.* at 1147-50.  
21 The court reviewed Fed. R. Civ. P. 26(b)(5), which requires a responding party to expressly make a  
22 claim of privilege and describe the documents covered by the privilege, in conjunction with Fed. R.  
23 Civ. P. 34, which requires that written responses to discovery requests be served within thirty days  
24 of service of the request. *Id.* at 1147–49. The court rejected a bright line test for waiver of the  
25 privilege, opting instead for a “holistic reasonableness test.” *Id.* at 1149. The court held “boilerplate  
26 objections or blanket refusals” are insufficient to assert a privilege, but also characterized the thirty-

27 \_\_\_\_\_  
28 <sup>5</sup> The depositions of the bookkeeper and Secretary-Treasurer are currently scheduled to take place during the week  
of January 15, 2024.

1 day period as a default guideline, not a per se time bar, to consider case by case, taking into account  
2 the following factors: (1) the degree to which the objection or assertion of privilege enables the  
3 litigant seeking discovery and the court to evaluate whether each of the withheld documents is  
4 privileged (where providing particulars typically contained in a privilege log is presumptively  
5 sufficient and boilerplate objections are presumptively insufficient); (2) the timeliness of the  
6 objection and accompanying information about the withheld documents (where service within 30  
7 days, as a default guideline, is sufficient); (3) the magnitude of the document production; and  
8 (4) other particular circumstances of the litigation that make responding to discovery unusually easy  
9 (such as, here, the fact that many of the same documents were the subject of discovery in an earlier  
10 action) or unusually hard. *Id.*

11 In its responses and objections to ICTSI's RFPs and interrogatories, the Debtor has asserted  
12 various privileges and has withheld responsive documents on that basis. For example, as recently  
13 as December 28, 2023, Debtor's counsel has stated that it has not produced any documents in  
14 response to RFP No. 31 because all responsive documents are "covered by the attorney-client  
15 privilege, the attorney work-product doctrine and the common interest doctrine." *See* Gamblin Dec.,  
16 at Ex. 14. It is impossible for ICTSI to assess the validity of boilerplate assertions of privilege such  
17 as these, which is precisely why omitting privilege logs from discovery responses can result in a the  
18 producing party waiving the privileges being asserted.

19 While the Debtor has promised to provide a privilege log to ICTSI, no deadline has been set  
20 and the further passage of time is potentially prejudicial to ICTSI in light of the compressed schedule  
21 for completing depositions and contesting Plan confirmation.

## 22 VI. CONCLUSION

23 WHEREFORE, ICTSI respectfully requests that the Court grant this Motion and enter an  
24 order: (a) compelling the Debtor to produce non-privileged financial documents responsive to  
25 ICTSI's RFP No. 67, including the Debtor's QuickBooks accounting records, general ledger, and  
26 bank reconciliations, in native format; (b) compelling the Debtor to produce a privilege log; and  
27 (c) granting such other and further relief as is appropriate and just under the circumstances.  
28

1 Dated: January 2, 2024

2 SHEPPARD, MULLIN, RICHTER & HAMPTON LLP

3  
4 By

*/s/ Ori Katz*

ORI KATZ

GIANNA SEGRETTI

KORAY ERBASI

7 Attorneys for ICTSI Oregon, Inc.

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**CERTIFICATE OF SERVICE**

I hereby certify that on January 2, 2024, I caused to be served by electronic mail a true and accurate copy of the foregoing to all counsel of record.

/s/ Ori Katz  
ORI KATZ